Low and Moderate Income Housing Exemption:

In the Impact Fee Ordinance, adopted by the City Council on January 13, 2003 a provision was made to reduce impact fees for low and moderate income housing. The ordinance states in **Section 27.82.060(a) Exemptions From Impact Fees:**

- (6) Low Income Owner-Occupied Housing.
 - (i) An Owner-Occupied unit which is sold to a household whose income is 60% or less of the area median gross income adjusted for a household size shall be entitled to a 100% exemption from all Impact Fees.
 - (ii An Owner-Occupied unit which is sold to a household whose income is more than 60% but is 80% or less of the area median gross income adjusted for a household size shall be entitled to a 50% exemption from all Impact Fees.
- (7) Low Income Rental Housing located outside of a low or moderate income area.
 - (i) A Tenant-Occupied unit which is restricted to rental to a household whose income is 60% or less of the area median gross income adjusted for household size shall be entitled to a 100% exemption from all Impact Fees.
 - (ii A Tenant-Occupied unit which is restricted to rental to a household whose income is 80% or less of the area median gross income adjusted for a household size shall be entitled to a 50% exemption from all Impact Fees.

The following table currently applies as to the income limits in the City of Lincoln:

HUD Income Limits As of January 31, 2002

Size of Household	% of Area Median Income		
	60%	80%	100%
1	\$26,280	\$35,050	\$43,800
2	30,060	40,050	50,100
3	33,780	45,050	56,300
4	37,560	50,100	62,600
5	40,560	54,100	67,600
6	43,560	58,100	72,600
7	46,560	62,100	77,600
8	49,560	66,100	132,200

Source: City of Lincoln Urban Development Department

Note: For each person in excess of 8, 8% of the four-person base should be added to the eight-person income limit. (For example, the 9-person limit equals 140% [132+8] of the relevant 4-person income limit. All income limits are rounded to the nearest \$50 to reduce administrative burden.